



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Mary Mosiman, CPA  
Auditor of State

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September 1, 2015

To Mr. Michael Cormack, Chair of the  
Public Employment Relations Board:

The Public Employment Relations Board is part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Board's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of the Board did not disclose any findings which we believe were necessary to report for the year ended June 30, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Board during the course of our audit. If you have questions regarding the above information, please contact Marlys Gaston at (515) 281-8314.

A handwritten signature in cursive script that reads "Mary Mosiman".

MARY MOSIMAN, CPA  
Auditor of State

A handwritten signature in cursive script that reads "Warren G. Jenkins".

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency